



Anti-Bribery Corruption Policy

Rowlinson Consolidated Ltd & Subsidiaries [the Group] is committed to the prevention, deterrence and detection of bribery and all forms of corruption and strives to undertake its business fairly and honestly which must be reflected in every aspect of its business affairs.

All personnel are required to comply with this policy and, to this end, all companies and personnel providing any service will be required to be familiar and comply with this Anti-Bribery Policy.

Compliance with Anti-Bribery Laws

It is the Group's Policy to comply with all laws, rules, and regulations governing anti-bribery and corruption law in all the countries where it may operate. The Group has a zero-tolerance approach to acts of bribery and corruption by employees or anyone acting on our behalf and any breach of this policy will be regarded as a serious matter by the Group and is likely to result in disciplinary action.

Under UK law (UK Bribery Act 2010), bribery and corruption are punishable for individuals by up to ten years imprisonment. If any Company within the Group is found to have taken part in the corruption or lacks adequate procedures to prevent bribery, it could face an unlimited fine and be excluded from tendering for contracts and face untold damage to its reputation.

- The payment or offer to pay bribes, or provisions of, or offer to provide gifts or anything of value for improper purposes, to obtain or retain business or any other benefit, (whether for the Group or any other party) is prohibited. Such payments or gifts are also forbidden under the terms of this policy and may result in immediate dismissal for those involved in their payment or receipt.
- Hospitality or promotional expenditure which is reasonable, proportionate and made in good faith is an established and important part of doing business and the Act does not seek to penalize such activity and the Group's accounts will clearly demonstrate expenditure can be connected to legitimate business activity.

Application of the Policy

The Group operates a zero-tolerance approach to bribery committed by any person employed by them and including suppliers or those who provide services for or on behalf of the Group.

Any allegation of bribery by a member of the board or employee will be investigated in accordance with the Group's disciplinary procedures and may be reported to the relevant authorities as appropriate.

The Group has a hard-earned reputation for acting with integrity and transparency and is committed to the prevention of bribery and corruption because it recognises the importance of maintaining its reputation and the confidence of all stakeholders.

The Group will not work with any organisations who it considers do not share its commitment to preventing bribery and corruption.

Reporting any incidents of Bribery and Corruption

If any person within the Group becomes aware of any activity or conduct which has taken place where it is suspected that any bribery or corruption has been committed they have a legal duty to report it.

Any such incidents should be reported to the Group Company Secretary Mr. Alistair Sharman via email reporting@rowlinson.co.uk who shall maintain suitable channels of communication by which employees or others can report on any suspicions confidentially.

Signed: *A. Sharman*

Date: 06.09.22 Issue No. 7

Name: Mr. Alistair Sharman

Title: Group Company Secretary